

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

	X	
	:	<b>Chapter 11</b>
<b>In re:</b>	:	
	:	<b>Case No. 08-13555 (SCC)</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:	
	:	
<b>Debtors.</b>	:	
	X	

**ORDER GRANTING THE FOUR HUNDRED  
SIXTY-SECOND OMNIBUS OBJECTION TO CLAIMS (510(b) CLAIMS)**

Upon the four hundred sixty-second omnibus objection to claims, dated April 11, 2014 (the “Four Hundred Sixty-Second Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. (“LBHI” or the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), section 510(b) of the Bankruptcy Code, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking to subordinate the Underwriter Claims and the Broker Claims, all as more fully described in the Four Hundred Sixty-Second Omnibus Objection to Claims; and due and proper notice of the Four Hundred Sixty-Second Omnibus Objection to Claims having been provided; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Four Hundred Sixty-Second Omnibus Objection to Claims is in the best interests of LBHI, its creditors, and all parties in interest, and that the legal and factual bases set forth in the

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Four Hundred [Fiftieth] Omnibus Objection to Claims.

Four Hundred Sixty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Four Hundred Sixty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further ORDERED that the Underwriter Claims listed on Exhibit 1 annexed hereto are subordinated pursuant to section 510(b) of the Bankruptcy Code; and it is further

ORDERED that the Plan Administrator is authorized to (a) classify in LBHI Class 11 each Underwriter Claim, or portion thereof, that is subordinated pursuant to this Order, to the extent such claim, or portion thereof, relates in the judgment of the Plan Administrator to a debt security of LBHI; and (b) classify in LBHI Class 12 each Underwriter Claim, or portion thereof, that is subordinated pursuant to this Order, to the extent such claim, or portion thereof, relates in the judgment of the Plan Administrator to an equity security of LBHI; and it is further

ORDERED that this Order has no res judicata, estoppel, or other affect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Four Hundred Sixty-Second Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: May 14, 2014  
New York, New York

/s/ Shelley C. Chapman  
HONORABLE SHELLEY C. CHAPMAN  
UNITED STATES BANKRUPTCY JUDGE

OMNIBUS OBJECTION 462: EXHIBIT 1 - 510(b) CLAIMS

08-13555-mg

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Main Document

Pg 3 of 3

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE SUBORDINATED	CATEGORY OF CLAIMS
1 BANK OF AMERICA INVESTMENT SERVICES, INC.	08-13555 (SCC)	Lehman Brothers Holdings Inc.	09/22/2009	26974	\$9,062.61 *	\$9,062.61 *	Underwriter Claim
2 MERRILL LYNCH PIERCE FENNER & SMITH INCORPORATED	08-13555 (SCC)	Lehman Brothers Holdings Inc.	09/22/2009	26975	\$169,204.86 *	\$169,204.86 *	Underwriter Claim
3 MERRILL LYNCH, PIERCE, FENNER & SMITH, INC.,	08-13555 (SCC)	Lehman Brothers Holdings Inc.	09/22/2009	26984	\$129,582.00 *	\$129,582.00 *	Underwriter Claim
TOTAL					\$307,849.47	\$307,849.47	

\* - Indicates claim contains unliquidated and/or undetermined amounts